

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1368

H.P. 891

House of Representatives, April 1, 2025

An Act to Provide a Property Tax Exemption for Allowing Shellfish Harvester Access to the Intertidal Zone

Received by the Clerk of the House on March 28, 2025. Referred to the Committee on
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative RIELLY of Westbrook.
Cosponsored by Representative: ANKELES of Brunswick.

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §662 is enacted to read:

§662. Access for shellfish harvesting

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Intertidal zone" has the same meaning as in Title 12, section 6001, subsection 21.

B. "Shellfish" has the same meaning as in Title 12, section 6001, subsection 41.

2. Property owners of land adjacent to intertidal zone. The estate of an owner of property adjacent to the intertidal zone that allows access to the intertidal zone through the property for a person to harvest shellfish in the intertidal zone is exempt from taxation in an amount of just value equal to a reduction in \$500 of taxes due under this Part based upon the local assessed value of the property.

3. Application with assessor. A person who desires to secure exemption under this section shall make written application and file written proof of entitlement on or before the first day of April, in the year in which the exemption is first requested, with the assessor of the place in which the property is located. The assessor may require a copy of a plan that describes the allowed spatial and temporal use of, including any limitations on, the access to the intertidal zone. Notwithstanding Title 1, chapter 13, an application and proof of entitlement filed pursuant to this subsection is confidential and may not be made available for public inspection. The application and proof of entitlement must be made available to the State Tax Assessor upon request. The assessor of the place in which the property is located shall thereafter grant the exemption to a person who is so qualified until the person notifies the assessor of reason or desire for discontinuance of the exemption.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 2026.

SUMMARY

This bill allows for an exemption equal to a \$500 reduction in property taxes for an owner of property adjacent to the intertidal zone who allows access to the intertidal zone to a person harvesting shellfish.